

# A BILL

FOR AN ACT TO EXEMPT \$500 WORTH OF PROPERTY BELONGING TO HONORABLY DISCHARGED SOLDIERS AND SAILORS AND THEIR WIDOWS, RESIDING IN THE STATE, FROM TAXATION, AND TO PUNISH FRAUDS OR FALSE STATEMENTS IN SECURING SAID EXEMPTION ON PART OF APPLICANTS.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That all honorably discharged Union soldiers of the war of the Rebellion,  
2 and of the Mexican war, who are residents of the State of Iowa, shall be entitled to ex-  
3 emption from taxation on all property, real and personal, owned by them, to the amount of  
4 \$500 of its assessed value.

SEC. 2. It shall be the duty of each assessor when listing property for taxation to allow  
2 said amount in his returns in the assessor's book; *provided*, said soldier, or applicant, shall  
3 file with said assessor a statement duly verified under oath, in which said applicant shall  
4 state his name and residence, and that he is the same person who was honorably discharged  
5 from (giving his company and regiment, or other designation of his command) and that he  
6 is a resident of the State of Iowa, and has not filed this application for exemption in any  
7 other county; said statement shall be returned by the assessor to the county auditor, who  
8 shall file and preserve the same in his office.

SEC. 3. The provisions of this act shall extend to all honorably discharged soldiers and  
3 sailors and to their widows, provided they have not remarried. In case of the widow's  
4 application, they shall file in addition to the requirements of the soldier's application, a  
5 statement that they were the lawful wife of the deceased soldier or sailor and have not re-  
6 married since the death of the husband, and in all cases must be residents of the State.

SEC. 4. Any person who shall file a false statement of any of the facts required in said  
2 application, or shall falsely personate, or attempt to personate, either the person of the  
3 soldier, or of his widow, for the purpose of obtaining the exemptions of this act, shall be  
4 deemed guilty of a misdemeanor and upon conviction shall be fined in a sum not less than  
5 \$100 and imprisonment in the county jail for a period not to exceed six months.

SEC. 5. This act being deemed of immediate importance shall take effect upon its publi-  
2 cation in the Iowa State Register and the Des Moines Leader and Grand Army Advocate,  
3 newspapers published in Des Moines, Iowa.